

Management

# m e t h o d s

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A PRACTICAL APPROACH  
TO REDUCING OFFICE OVERHEAD

★ ★ ★

How to double a  
traveling executive's time

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"Let the Service Bureau do it"

ROUTE

To  
see pages

To  
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see pages

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(Circle 432 for more information)

**Just Circle**

**217**

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The time to act on a good idea is *now*. The desks and files of American business men are literally loaded with good ideas they have jotted down, tucked away—and forgotten.

METHODS is designed to produce ideas. It can't hope to give you all the answers in the limited space available. It can't possibly personalize all of its items so they exactly answer your specific needs. But it can start good thinking.

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1. Use the handy Reader Reply Card (postage paid), bound into every issue of METHODS, for more information.
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In these days of high costs, high taxes and clerical shortages—all adding to your heavy load of management problems—you need helpful information on:

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Methods to increase clerical productivity—  
Knowledge of time producing equipment—  
If you value your time and your company's money, if you want to increase your own and your employee productivity—here's help!

WANT TO ORDER **METHODS** Magazine  
FOR OTHER MEN IN YOUR COMPANY?  
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methods



# methods

AUGUST, 1952

VOL. 2, NO. 3

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August 1952

Over a week-end we clerically produced a sales analysis by customer within salesman on 100,000 items covered by 50,000 invoices.

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(Circle 436 for more information)

## WHEN TO USE A SERVICE BUREAU

1. When you have a peak load problem.
2. When your firm cannot justify the purchase of expensive mechanical equipment.
3. When you have a one-time problem, or a special statistical problem.
4. When it can serve as a laboratory to test the value of a system before expensive equipment is purchased.

# "Let the Service Bureau do it"

PUT YOUR PEAK LOADS . . . OVERLOADS . . .

IN THE HANDS OF PEOPLE WHO CAN HANDLE THEM FASTER AND CHEAPER

**Editor's Note:** This is the first in a series of two articles about the facilities available to businessmen for handling office overloads through independent outside organizations. Because the work of Service Bureaus may be divided roughly into two categories — punched card services and "all other" — each article is complete in itself.

"We used a Service Bureau for the first time early in World War II," the treasurer of an electronics manufacturing firm stated. "When materials control forced us into punched card systems, we retained one of the big Service Bureaus to handle the job. Later, we installed our own machines, but we still use the Bureau for peak loads and several other specialized jobs that our own equipment can't handle. Believe it or not, on a strict cost accounting basis, they can do much of the work cheaper than we can do it ourselves."

### Who Can Use a Service Bureau?

When it comes to punched card accounting, literally any company is a potential user. Let's take, for example, the case history of a typical small firm which could not justify the installation of its own machines.

This firm manufactures electrical equipment and employs approximately 500 people. Over a period of time they had found many applications for punched card tabulating both in their

accounting and production departments, but the volume of work didn't seem to warrant either the purchase or rental of equipment. They called in a manufacturer's representative and a Service Bureau man for comparative cost figures. The Service Bureau man found, and the manufacturer agreed, that the bureau could provide machine methods for far less than that required to maintain even minimum facilities in the company's own offices. Today, the company's accounting department delivers its factory job tickets, by employee, for each job worked on, directly to the Service Bureau on a daily basis. From these records the Service Bureau computes the weekly payroll and prepares labor cost reports. In addition, the company's production department delivers material requisitions, and all similar source documents necessary to process and maintain perpetual inventory control records and, as a by-product, develop and prepare material cost reports—and lets the Service Bureau handle the problem.

Another Service Bureau client key punches his own cards, using one punch operator, and the Bureau tabulates reports at a cost of *less than half* the rental of the Tabulator, Sorter, and Collator needed for the work.

### The Bureau as a Laboratory

Naturally, converting to a punched card system presents difficult problems

for a going business. For one thing, there's the matter of conversion itself—with resultant confusion and upset in the office. In addition, new systems often develop "bugs" which are unforeseen, however carefully a system may be planned. The Service Bureau provides an ideal answer in these cases. The old and new systems can actually run *parallel* for a short time. The Bureau *proves* the methods before the old system is dropped.

For example, a steel company, one of the largest of its kind, called on a Service Bureau to assist in setting up a complete cost control system covering every product manufactured in its many plants located throughout the country.

The objective of this system was to provide, through the use of punched cards, the means of rapidly accommodating fluctuating material costs, labor costs, and Governmental regulations in such a manner as to permit the maintenance of these vital records on a current basis, eliminating peak loads previously experienced.

In this undertaking, the service Bureau's methods engineers worked with the many plants located throughout the country developing tabulating procedures to fit the individual needs of each plant. They then undertook the tabulating operations and, after the conversion to the new system was completed, and the value of the system and its economies had been ascertained,

the system was turned over to the client to process the work on his own equipment.

### Peak Load Problems

Every tabulating installation has its peak periods. To provide the necessary equipment and personnel to handle these peaks would mean a heavy overhead burden throughout the year. Stabilizing a situation like this is, perhaps, the most popular of all Service Bureau functions.

There's the case of one of the country's largest department stores which regularly calls on a Service Bureau for assistance in tabulating their Daily Analysis of Sales during peak periods caused by seasonal buying and special sales. During these periods, the company's own tabulating department handles the volume for which they are equipped, sending the balance, or overload proportion of the source data, (sales tickets) to the Bureau on a regular daily basis. In this particular case, the work is divided by departments and the routine tabulating work is processed *on the same time schedule as that portion of the work performed by the department store itself.*

In another case, a manufacturer depends on a Service Bureau to compute its annual inventory for several hundred locations throughout the country.

Another firm, in an emergency, called on a Service Bureau to punch 500,000 cards, verify them, and tabulate them over *one weekend!* The job was completed on schedule.

Still another company has found only occasional need for certain units of equipment in their own tabulating departments. They regularly have a Bureau perform that portion of their work involving other special machines.

### One-Time Problems

A large hard goods manufacturer recently called upon a Service Bureau to handle a complete conversion of their inventory control from a manual method to a machine tabulating method on a LIFO ("Last In, First Out") basis. This manufacturer had plants located throughout the United States and was able to accomplish this conversion, involving 75,000 different items, within the same length of time normally re-

methods



## YOU AREN'T TOO SMALL FOR PUNCHED CARD ACCOUNTING

Most businessmen understand the value and speed of a punched card system. Too few understand, however, that it is not necessarily a tool of "big business," and that it need not be expensive.

Punched card accounting can best be evaluated by these two questions. (1) Does it *really* cost more than my present system when it's fully cost-accounted, or have I been misinformed about its true cost? (2) Will the additional control it provides more

than compensate for its *possible* extra cost?

It is significant to remember that few firms are willing to return to manual methods once they have enjoyed a punched card system—(whether their own or that of a Service Bureau). This does not mean that every company should specify punched card accounting for every operation. But, it does mean that PCA, properly applied, is an indispensable management method.

quired to compute their annual inventory. This permitted him to maintain normal operations and to complete the annual closing on schedule. Following the conversion, the Service Bureau was employed to maintain his inventory control records and compute annual inventory valuations on a LIFO basis, with a resultant substantial cost savings to the company.

### Buying Brains

Still another one-time problem was resolved for the Personnel Department of a leading manufacturer. The company had decided to make a careful statistical study of personnel aptitude. They employed a Service Bureau to work with its statistician and handle the compilation work involving complicated statistical formulas. This undertaking demanded special know-how and specialized equipment not usually required in the manufacturer's own organization. In this case, the client received the benefit of specialized facilities—but, more important, the methods engineers of the Service Bureau provided the "brain power" needed for this single occasion.

### How to Employ a Service Bureau

There are a number of major Service Bureaus operating in the United States on a national basis. By and large, because of their vast experience and specialized executive personnel, these

companies are best able to handle more complex jobs. They are quite willing to make a systems analysis when required, and can be expected to give a firm price in advance on any work they undertake. Because of their size they can be expected to adhere to their delivery promises.

Almost every large city has smaller Service Bureaus, servicing local punched card installations. Many of these are excellent organizations who compare favorably with the larger outfits. Unfortunately, a minority of these smaller firms, in their eagerness to take on new clients, build up peak loads of their own which delay delivery of their work. If time is important to you, be sure to emphasize this point when placing your order.

Before retaining any Service Bureau, it is always wise to check with *several* of their present clients.

Don't hesitate to call in a Service Bureau representative even if your own plans or needs are not fully crystallized. You are renting brains, as well as machine-power, when you employ outside help.

*For more information on specific jobs which can be handled by a punched card Service Bureau, Circle number 401 on the Reader Reply Card. This is the first in a series of two articles. Next month, the use of Service Bureaus for clerical and machine operations other than punched card, will be discussed.*



## "What a deal! Two desk dispensers for the price of one!"

**SPECIAL OFFER!** Your stationer is featuring a real combination deal for a limited time . . . 12 rolls of "Scotch" cellophane tape in the economical 1296" size, plus two handsome weighted Desk Dispensers that anchor the tape for fast, one-hand operation. Both dispensers are included in the deal for the price of only one!

See your stationer today . . . tell him you want Deal "S". It's a real opportunity to equip every desk in your office with a time-saving, work-saving Desk Dispenser and "Scotch" cellophane tape!



The term "Scotch" and the plaid design are registered trademarks for the more than 200 pressure-sensitive adhesive tapes made in U.S.A. by Minnesota Mining & Mfg. Co., St. Paul 6, Minn.—also makers of "Scotch" Sound Recording Tape, "Underseal" Rubberized Coating, "Scotchlite" Reflective Sheeting, "Safety-Walk" Non-slip Surfacing, "3M" Abrasives, "3M" Adhesives. General Export: 122 E. 42nd St., New York 17, N. Y. In Canada: London, Ont., Can.

(Circle 434 for more information)

Tape and wire recorders are doing for sound what the camera has done for sight. Business applications are literally infinite. In addition, new technological improvements are springing up almost daily.

For example, a new "synchronizing" tape recorder makes it possible to record a conference, then separate the voice of only one person from the usual "jumble." You can even play back recorded material and inject new information so that it will become part of the "master" recording.

The secret of the great flexibility in this type of recording instrument is that it records sound by a magnetic principle, rather than by "cutting" a record. This provides extremely high-fidelity reproduction and also permits the user to "erase" anything recorded so that tape or wire can be re-used.

Most recorders of this type will run at least an hour without attention—and some will run up to four hours or even longer. In the case of tape, it can be accurately and easily spliced. It is therefore completely feasible to delete any part of a recording simply by cutting out a piece of tape. In the sales field, particularly, this feature of being able to edit a recording is valuable.

#### How Much Does it Cost?

Most businessmen are pleasantly surprised at the relatively low cost of tape and wire recording equipment. One of the well known national brands sells its recorder for \$79.50. Others run higher but have supplementary features that warrant their price. In addition, dealers in most cities have wire and tape recorders that can be rented by the day. This is particularly helpful to the traveling man who doesn't want to carry a machine with him.

#### Endless Applications

Today, recording machines are being used for such widely diverse jobs as inventory taking, sales training, personnel interviewing and factory instruction. Radio programs, both spoken and musical, can be recorded with high fidelity. One traveling salesman has gone so far as to have one plugged into his automobile so that he can dictate call reports, letters, and ideas while driving!



**Secret Sales Weapon** Under the necktie of the sales training consultant holding the sample case, is a microphone. In the case is a tape recorder. The dealer getting the sales talk is unaware that the salesman's and his remarks are being picked up verbatim. Later, a play-back provides management with first-hand evidence of dealer reaction, also helps the salesman improve his presentation. Provides an ideal medium for "preparing" new salesmen.



**Factory Training Mechanics** The Allen Electric & Equipment Company makes and sells automobile testing equipment used in garages all over the country. Garage operators need specialized training to use it. Best man to teach them is the factory instructor. He records his presentation, coordinates it to visual aids, and the company's salesmen carry it around the country for group instruction. Training sessions are held after working hours.



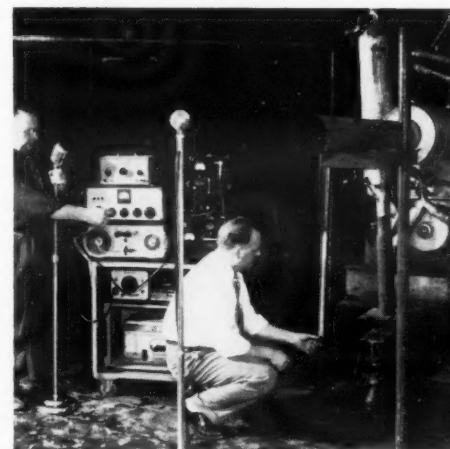
**Personnel Interview Recording** A national firm with headquarters in Wisconsin is using recorders in personnel work, to record interviews with prospective employees—particularly those in the upper brackets. Similarly, attorneys use a desk machine to record interviews with clients and witnesses. The important value in each case is the "depth of information" obtained as compared to hand-written notes which inhibit the speaker.

### TAKE 5 MINUTES TO ANSWER THIS QUESTION

## How can you use a



**Ad Agency Account Contact** This agency contact man uses a wire recorder to keep in touch with his clients in other cities. Leif Juhl has placed a business-type recorder in each client's office at relatively low cost. He reports that his ability to send detailed explanations both ways has saved many times the machine's cost in railroad fares and long distance phone bills. What's more, the selling ability of the human voice replaces the written word.



**Recording Laboratory Tests** Tape recordings of various muffler designs for automotive and industrial use are made by the Donaldson Company of St. Paul. By analyzing the tape recordings, best designs can be selected. In addition, the tapes are used as a sales tool, since tape recordings of Donaldson mufflers compared with tape recordings of competition show the customer the difference in noise level effectively and conclusively.



**Speeding Delivery Records** By placing a tape recorder at the preloading truck location, The Lazarus Dept. Store gets faster delivery control. Previously, the shipping clerk wrote down pertinent data, a secretary typed out this hand written information, and it was then punched into tabulating cards. Today the clerk speaks information into the recorder as quickly as he dispatches parcels. A secretary, listening *punches directly* to tab cards.





**Point of Sale Displays** An Omaha retailer has rigged up a recorder to make a "talking refrigerator" that delivers a sales talk whenever its door is opened by a customer. Step by step, the prospect has pointed out to him the features of the appliance even when a floor salesman is not present. Other retailers feed a sales message through their P. A. system, changing the sales message every day. (See page 21, this issue, for more information.)



**Sales Training** A bank of tape recorders—recording from master tape unit at operator's desk—is used by Combined Insurance to make duplicate sales training tapes to send out to branches. A model sales talk is presented which the salesman must memorize. Using blank tape, he can practice his own "patter," notice his mistakes, improve his techniques. The company says sales per hundred calls have increased "considerably."



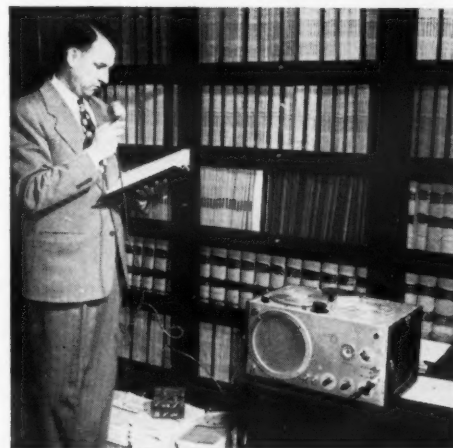
**For Air Shipment** An Oregon company manages to operate a thriving business in Alaska with only a skeleton office staff. Correspondence, orders, instructions are recorded on tape which is flown back and forth with shipments of merchandise. This eliminates the need for expensive clerical help at the Alaskan end, also permits last-minute instructions and requests at take-off time, eliminates costly long distance telephone changes formerly needed.

## magnetic recorder?

CHANCES ARE, IT WILL MAKE MONEY FOR YOU



**Hospital Dictating** The scarcity of medical secretaries caused Children's Hospital in Columbus, Ohio to fall behind in the preparation of medical records. By providing 23 wire recorders for the staff to use in all departments, the Hospital—for the first time in years—is completely current on record keeping. The cost per dictating machine and transcriber runs only \$.38 per day! Cartridge-type wire spools make changes fast and easy.



**Research Work Facilitated** Both laboratory and library research can be a less tedious recording job with the use of a recorder. The dictator can speak in a very soft voice, taking much more ample notes than he might if he were forced to copy by hand. In the laboratory, it encourages workers to report findings more fully and swiftly. This is particularly important in the case of technicians who normally resist routine reporting.



**Recording Telephone Conversations** With the knowledge and agreement of both parties, telephone conversations can be piped into a recorder. In addition, a recent development permits a customer or salesman to call in an order after hours by simply dialing your number. A voice answers, directs him to give his name and address, and tells him to dictate his order. Next morning, his orders are ready to be filled from the recording.



You know that nothing can compete with high-speed punched card machines for accounting or statistical tabulations — *but perhaps you cannot justify their full time use!*

We can save you money since you pay only for the actual time these machines are working for you. Best of all, you get your reports on time every time.

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# THE WORK CENTER CONCEPT

MECHANIZATION IS ONLY PART OF THE ANSWER  
THE HUMAN FACTOR MUST BE RECKONED WITH

## A practical approach to reducing office overhead

For many years, methods men and efficiency experts have concentrated on the individual worker in trying to achieve greater clerical productivity. This has been their approach:

*"Think of the individual employee, and the equipment he uses, as a 'Work Station'. Write a job specification for each Work Station. Then equip the Station with the best in labor-saving equipment, machines and supplies. Establish an optimum work standard for the Work Station and man it with an individual who can meet that standard. Keep reviewing results. This is the road to maximum productivity."*

The above plan has been most successful. Where it has been properly applied, output-per-worker has risen enormously.

A glance at the illustration of a typical Typewriting Work Station, shown at right, will indicate some of the requisites for optimum yield, plus approximations of what each method can produce in the way of greater output.

### The Point of Saturation

But suppose a businessman does "saturate" each Work Station in his office with these modern devices and methods—does that mean there is nothing more he can do to increase output? Fortunately, the answer is "no." In a dynamic economy such as ours business management cannot think in terms of static productivity. There are vast areas, relatively unexplored, in which fresh thinking is being applied

to the problem of increasing clerical output.

### The "Work Center" Concept

The individual worker, or work station, is not suspended in a vacuum. External forces are playing upon it constantly. Noise, for example. Heat. Light. Need for communication between Work Stations. "Community" services such as files, partitions, water coolers. Each of these factors directly affects individual output.

Thus, whenever a group of Work Stations can be identified as homogeneous, and when they are mutually dependent on one or more "community" services, you have a "Work Center."

### A New Field for Economy

There is nothing new about the Work Center concept . . . nor is it a substitute or replacement for the Work Station plan. What is relatively new, however, is the idea of approaching the Work Center in the same scientific manner in which methods men have approached the Work Station, as a means for producing more work from the same number of employees.

On the following pages, an integrated plan for saturating the Work Center with profit-producing machines, equipment, supplies and systems is outlined. There is no theory involved. In each instance an actual case history is cited.

### A typical typewriting work station



This is a typical Typewriting Station, equipped with the most modern methods and machines. Theoretically, little can be added to this Station itself to increase output. Note the following:

- 1) **Electric Typewriter** — generally considered to be able to increase typing efficiency by as much as 10 to 40%, depending on the job.
- 2) **Carbon Interleaved Forms** — usually able to increase production on an operation like invoicing, by over 100%.
- 3) **Copy-holding Device** — able to increase typing production by 25% and more on routine and statistical copying jobs.
- 4) **Posture Chair** — known to reduce human fatigue by assuring correct seating posture.
- 5) **Correct Stenographic Desk** — proven able by test to increase efficiency as much as 20% through proper organization of materials.





### **A typical clerical work center**

This view of a Work Center (left) in the new Lever House demonstrates proper application of both Work Station and Work Center facilities. Listed below are the so-called "Community" services effecting its efficiency, some of which can be seen in the illustration. Not all factors are identifiable in the illustration, of course — either because they are not pertinent to a Work Center of this type, or because they are of an intangible or sub-surface nature. On the following pages, however, each is described in detail.

traffic

### **Traffic Efficiency**

Movable Wall Partitions  
Filing Cabinet Area Dividers  
Modular Furniture  
Water Coolers

communications

### **Communication Efficiency**

Company Inter-Com  
Central Dictation Network  
Flooring  
Mechanical Conveyors

environment

### **Environment Efficiency**

Air Conditioning  
Sound Conditioning  
Lighting  
Color Conditioning

### **Morale Efficiency**

Background Music  
Refreshment  
Personal Security  
Personal Recognition

morale

Related operations in a business should be relatively self-contained. You wouldn't want to merge your accounting and advertising departments, for example. Unfortunately, departmental space-needs change. One Work Center expands—another contracts. When it is necessary to move a masonry wall to keep related operations together for efficient flow of work, approximately 98% of the cost of the wall is lost. Movable wall partitions, on the other hand, provide complete flexibility. They can be changed without noise, dust, or dirt. And most important is the speed with which they can be erected or removed—the time is measured in hours, not days.

They can be re-used. They are fireproof and block sound as effectively as ordinary walls of twice their thickness. What's more, they *look* like conventional walls.

The illustration above shows the U.S. Steel Building. Most architects specify movable walls for new construction today. They are equally adaptable for older buildings. Since they are from one-quarter to one-eighth the weight of conventional walls they are useful when floor loading is a consideration.



U. S. Steel Building

### Movable Wall Partitions



### Modular Office Furniture

Modular furniture unfreezes office layout. It can be used for establishing a series of individual offices or, arranged in groups, permits high concentration of employees in limited space without crowding or loss of efficiency. In most cases, when a large Work Center is involved, ten Work Stations can be put in the space of seven.

Because modular furniture can carry with it its own partitioning, department contraction or expansion is a simple matter of moving furniture about.

In the illustration, a major chemical manufacturer, with an eye to costs, flexibility, and space limitations for expansion, installed modular units. At the executive level it provides privacy. At the clerical level, it brings together employees with related jobs to simplify the flow of their work.

Basically, modular furniture consists of an L-shaped desk top and added drawer pedestals, with partitions attached when needed. Prices will vary depending upon the components selected. By and large, prices compare favorably with similarly high quality conventional furniture. The space economy provided will quickly amortize the original cost.

## WORK CENTER

traffic

## EFFICIENCY

By combining the function of storage and counter, three drawer filing cabinets not only save space and control traffic, but increase employee productivity. For example, used as a counter in the Finance Company, shown at right, all pertinent papers needed for dealing with customers are brought to their point of use. Internally, three drawer files provide both a barrier and a reception counter for a central filing department. As in the case of movable walls or modular furniture, rearrangement is a simple, inexpensive operation.

The large illustration on page 8 shows the use of five-drawer filing cabinets as partial "walls." Since these cabinets are over five feet high they afford an adequate screen between Work Centers without materially affecting the passage of light and air. Moreover, they provide spectacular savings in space. While storage capacity of a five drawer file is 25% greater than in the conventional four drawer models they use exactly the same floor area. And, as in the case of movable walls or modular furniture, office layout can be adjusted readily.

### Filing Cabinet Area Dividers



### Water Coolers



U. S. Steel Building

Traffic within the Work Center has a direct effect upon productivity, and improper placement of water coolers is perhaps one of the greatest single causes of wasted man hours.

For example, in one large office, equipped with a single water cooler for 60 employees, it was discovered that the average travel distance per employee was 130 feet. By adding two new coolers at relatively low cost, it was possible to reduce travel distance per employee by 70 feet. Translated into dollars, this saving in walking-time produced a yearly profit of \$488 in man hours that would otherwise be wasted. Moreover, strategic location tends to reduce the constant distraction of people walking about the office unnecessarily.

Beyond the traffic consideration, medical studies have proved that too little water intake can result in sluggishness, fatigue and other harmful effects which come from a congested intestinal tract. Since fatigue-reduction is generally recognized as fundamental in increasing clerical productivity, proper facilities for drinking water offer a bonus in any Work Center.

methods



There are three basic types of inter-communications equipment: (1) the familiar public address system; (2) an internal telephone system owned by the user or rented from the phone company; (3) the push-button box which combines public address paging and telephone privacy.

No one will argue the need for adequate communication facilities between Work Centers or Work Stations within a Work Center. Installation is usually a matter of choosing between a company owned inter-com system or a phone company network.

A small firm can own its own two-way, two-station, desk box system for as little as \$39. This can be compared to the cost of about \$3.00 a month for each telephone company instrument installed in your office. One fairly large firm recently installed a 43 station inter-com system of their own. They did it after a survey proved that 60% of all their calls were "inside." The system cost them \$16,000. While this sum is substantial, the company states that they are convinced that the system will pay for itself fully in two years.

For details of specialized uses of inter-com equipment, see METHODS, January, 1952.



Lever House

Company Inter-com



Central Dictation Network

In the last few years, as the general flow of paperwork has increased, more and more people in the average office have, or should become, machine dictators. The cost of providing them with separate dictating machines, however, has been a major deterrent.

The dictating network reduces this cost to only \$78 per dictator. The machine is a telephone-like instrument on the employee's desk. It feeds into a central recorder, remotely placed where a single operator can service the dictation of as many as seven or more average dictators. Often a whole Work Center can feed to a single recorder.

One large company, which tested this plan in a single department, reports a saving of 61% in equipment costs, 46% in maintenance costs, plus an increase in productivity on the part of the recording secretary.

These measurable profits, however, are only part of the story. The greatest dividend can be found in the increased productivity of the dictating employee who can now be economically converted from manual to machine methods.

## WORK CENTER

## communication

## EFFICIENCY

Conveyor belts are a familiar sight in the factory. Recently, the principle has been applied to the handling of paper work between Work Stations and Work Centers. For example, Smith, Kline & French recently installed a conveyor which handles the flow of paper from the time an order is phoned in until shipment is made. Starting in the order-receiving room, where a battery of typists prepare the orders, they are carried to the credit department for checking, to the pricing department, to the shipping department, and finally to the accounts receivable department for entry in the books.

Similarly, a large Rochester clothing manufacturer has installed pneumatic dispatch tubes to handle transportation of papers between the main office, the stock control office, and the shipping office, each of which is on a different floor. The system will carry papers as large as 12½ x 20 inches. An estimate of the reduction in cost of messenger service indicates a saving of approximately \$2,000 per year to the company. In addition, there is never a need for personnel to leave their Work Centers to carry papers to another office.

Mechanical Conveyors



Flooring



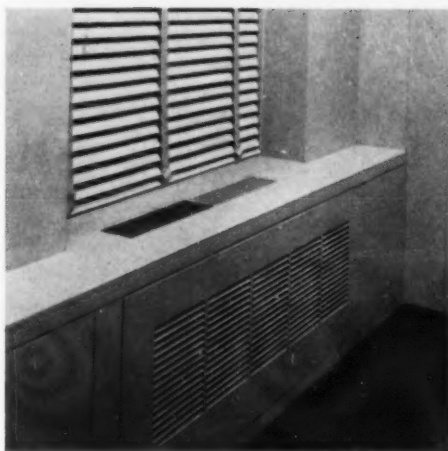
Maintenance has usually been the prime consideration in selecting a flooring material. More recently, businessmen have become conscious of its acoustical qualities in reducing the noise level of the office.

Yet another development is demonstrated in the illustration at left. The main office of the Finance Company shown is visited daily by hundreds of customers. The great majority of these visitors transact their business at a single counter. In renovating their offices, it was therefore decided to inset tiles in the floor in such a manner as to direct customers to their point of contact at the counter. This inhibits interruptions of employees at other windows, speeds service, and generally assists in traffic control during peak hour periods.

Lighting experts are concentrating more attention on flooring since it has been discovered to be a major factor in light conditioning the office. Ideally, floors should be of a neutral color. They should be light enough to have a good reflection value, but sharp contrast between floors and surroundings should be avoided. Optimum reflection value is about 40% or more, but should not exceed 60%.

Retailers and restaurateurs can readily measure the increase in their volume of business before and after air conditioning. Although the trend toward air conditioning offices has been marked since the war, little is available in statistical evidence to prove that it increases clerical productivity. While no exact figures are available, anyone who has suffered through a hot spell knows his personal output drops under hot, humid conditions. Often the office is closed on particularly hot days. If it isn't, absenteeism rises. On the other hand the average worker who might be tempted to stay home in a hot spell would rather work in an air conditioned environment.

The advent of "packaged" air conditioning units has sufficiently reduced costs so that almost any office can justify the capital expenditure. Resultant increases in clerical and executive productivity quickly amortize the outlay. Also important, air conditioning attracts higher quality personnel. The manager of one large firm reports that clerical turnover has dropped perceptibly since air conditioning was introduced while, at the same time, recruitment costs less and is much easier.



U. S. Steel Building

### Air Conditioning



### Sound Conditioning

Noise costs money. Those who have made a study of office noise have proved beyond question that clerical errors, nerve tension and absenteeism increase as the noise level in the room increases beyond acceptable limits.

In one study conducted in a large office several years ago a measurable increase in productivity of almost 20% was reflected after careful acoustical treatment was brought in. Beyond this measurable increase, such factors as better telephone efficiency, improved accuracy, and better attendance added to the overall profit.

Modern acoustical materials are easily and inexpensively installed. In addition to their primary function, they add to the appearance of the office. Most commonly placed on the ceiling, they conceal unsightly pipes and provide a good diffusion medium for lighting. These factors have contributed to its increasing use as a means for reclaiming space normally not desirable for office work.

Also valuable in controlling sound are the new-type office machine hoods designed to localize and dampen concentrated clatter from various types of equipment.

## WORK CENTER

## environment

## EFFICIENCY

Recently, a two year test of office productivity was completed in Washington by the Public Buildings Administration. The old lighting in a building studied gave an average of 10.5 foot candles. With new semi-direct lighting, this level was raised to about 43 foot candles. As a result, it was discovered that on various punched card operations concerned with income tax returns, the over-all production increased from 20% to 25%. On another operation, the increase was 37.4%!

While this productivity increase probably paid for the cost of new lighting within a week, it was not simply a matter of increasing the quantity of light alone. Factors like diffusion, glare, and color were taken into consideration.

Different jobs require different amounts of light. In a drafting room, for example, 100 foot candles of illumination at desk level is desirable. In a general clerical Work Center, where typing is the chief task, 50 foot candles are adequate.

While expert help is needed to properly light condition a Work Center, perhaps no other single factor will pay off so rapidly in terms of increased productivity.

### Light Conditioning



### Color Conditioning



Color and lighting go hand in hand as factors in increasing productivity. For example, a carefully controlled test was made in a government Work Center on the effects of lighting and color on the efficiency of business machine operators. A typical Work Center was first "re-lighted" using much improved lighting fixtures. Next, the room was repainted, with careful consideration given to glare and contrast factors. After analysis, it was discovered that employee productivity rose 5.5%, which represented an annual savings of \$139.25 a year per employee, as a direct result of proper color conditioning.

The psychological effect of color is also important. A New England firm repainted its offices in August a cool, relaxing blue. When winter came, employees complained of feeling too cool, although the inside temperature was 70 degrees. Even when it was raised to 75, many of the girls complained. The color scheme was finally changed to warm yellows and greens. The temperature was left at 75 degrees. The employees began to protest that it was too warm. When the temperature was reduced to 70 degrees, the complaints ceased.

Lever House



In a speech recently, a prominent methods director stated: "Most of my work in recent years has been directed toward mechanizing the office. We have almost saturated that potential. Recently, I've taken a new tack. It's based on a simple statement of fact, 'People get tired.' Today I'm looking for ways and means to reduce employee fatigue."

Psychologists have long observed a predictable curve of fatigue during the day. This fatigue results in two conditions: an over-all productivity drop, and a higher incidence of error. Music, when properly applied, is programmed to combat these slumps.

A bookkeeping department in a large office, for example, with ten bookkeepers, achieved a reduction of 4% in errors when background music was introduced—more than paying for the cost of the background music. In a large insurance company, 86% of their punched card verifiers, and 95% of their filing clerks, showed a *measurable* increase in productivity when music was added.

Background music was reported in detail in the July 1952 issue of METHODS.



Background Music



Refreshment

Vending machines to supply employees with supplementary feeding, have boomed recently—and for good reason. Coffee machines showed a 105% increase in 1951, ice cream machines a 49% increase.

Machines vending food and beverages save you money in two ways: first, they save the unproductive time of employees who will habitually "go out for coffee" and stretch the pause for a half hour or more; secondly, they combat fatigue by supplying a "lift" as energy is dissipated. If you have 75 workers, and increase each employee's productivity only five minutes a day, you save 143 extra productive man hours a month.

Equally important is the morale factor. The very action of placing vending machines in the Work Center brings home to the employee the fact that you are interested in his creature-comfort and welfare. Under the arrangements available with vending machine companies, there is no equipment to buy, no operation or service problem. They handle all bookkeeping and even provide liability insurance at no expense to you. A portion of the earnings can go to your Welfare Organization.

## WORK CENTER

morale

## EFFICIENCY

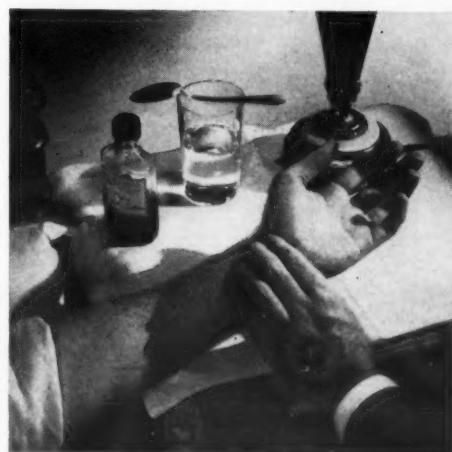
It came as something of a shock to many management men when several carefully controlled research studies among employees proved that SECURITY was their single most important consideration in selecting and staying with a job.

Here's what the vice-president in charge of operations for one large office equipment manufacturer says on the subject: "Our own carefully compiled statistics prove that our pension plan has reduced voluntary terminations. It's particularly evident with salesmen who have been with us for more than five years. Obviously, we have our greatest equity in these men and it's important that we hold them. I'm all for extending the program to every employee in our firm, whatever his salary."

Pensions are only one factor. They provide for old age. The average employee is more concerned about *right now*—prolonged sickness that might mean total loss of income and high medical expenses.

Relieving these doubts pays off. It attracts a better type employee and reduces recruitment costs. More important, it deters "job hopping," a high cost factor which too few companies cost account out.

## Personal Security



A. Devaney

## Personal Recognition



Lever House

Unlike personal security programs, which can be translated into something concrete with the aid of your bank or insurance counselor, employee recognition plans are more difficult to handle. Every man who has worked for a living knows that a "pat on the back" is sometimes worth more than a raise when it comes to increasing productivity.

One concrete plan with wide acceptance, however, is the Merit Rating System. This is a matter of record keeping. Under it, each employee is scored according to an accepted plan on a regular basis. Such plans are explained to every employee, emphasizing the fact that the company does not make promotions or give raises on hunches or impressions.

Generally a foreman or supervisor originates the rating. Covered are such factors as performance, cooperation, dependability, knowledge, executive ability, quality of work, attendance and tardiness, and aptitude. Visible record keeping systems are often used to facilitate interpretation of these recorded facts. With them, it is possible to signal such factors as date of next raise and eligibility for promotion.

# NEW FASHIONED TELEVOICE —the CO



*It's so downright  
e-a-s-y to use!*

All you have on your desk is the small, simple TELEVOICE phone of familiar design. Just pick it up—and dictate!



*It gets your work  
out faster!*

Instantaneously delivers your words directly to your secretary at the TELEVOICE Center—for immediate typing!

And where's the TELEVOICE Center? Wherever you wish! Your secretary and the recording-transcribing unit at her desk can be located next door, down the hall or in a secretarial pool—as you please.

No matter where the TELEVOICE Center is, work flows directly to it—ready for transcribing the instant it's dictated. No delay for pick up and delivery. No piling up of dictation. No peaks and valleys in the girl's working day.

The result, say TELEVOICE users, is the "fastest and most accurate return-for-signature service we've ever known!"



*It brings  
your dictating  
costs  
way, way  
down!*

No other way of dictating can equal TELEVOICE for real economy! It saves you money all along the line. You save on *original cost*, because the dictating phones in the TELEVOICE network are inexpensive. You save on *maintenance*, because these dictating phones require very little attention. You gain added *secretarial capacity*, because TELEVOICE gets more work done in less time—and does it better!

Your biggest gain of all is in added *executive capacity*. With TELEVOICE dictation service right at the dictator's elbow, he sails through written work as easily and swiftly as he talks on the telephone!

**COMPARE YOUR OWN  
COSTS AGAINST THESE  
AVERAGES!**

**EDISON**




# COMPLETE NETWORK DICTATING SYSTEM!

## HERE ARE THE FACTS—

applied to a group of 10 dictators—combined daily dictation load of 6,000 words (a total of 40 letters a day or approximately 10,000 letters a year). These figures are derived from the actual experiences of 23 companies surveyed.


### Annual Cost of Providing Dictation Service:

SHORTHAND (2 secretaries)	INDIVIDUAL DICTATING INSTRUMENTS (1 secretary and equipment)	TELEVOICE (1 secretary and equipment)
 \$5,200	\$3,354	\$2,910


### Cost of Service To Dictators Per Letter:

	52¢	34¢	29¢
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### Letters Ordinarily Return for Signature:


	average of 4 hours	average of 2 hours	average of 1 hour
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### Normal Dictating Output of Each Executive\*:

	24 words per minute	60 words per minute	80 words per minute
--	------------------------	------------------------	------------------------

\*NOTE: These are effective "talking" rates, allowing for normal interruptions during dictation. No credit has been taken for the greater availability and convenience of instrument dictation.

### Total Time Spent Each Year by Each Executive on Dictation:

	14 working days	6 working days	4½ working days
--	--------------------	-------------------	--------------------

*It fits  
dictating  
service  
to your  
needs!*

The wide variety of TELEVOICE stations brings the benefits of TELEVOICE service to every kind of dictating situation. In addition to the stations pictured here, there are also available: Confidential stations, in both desk and vertical models, where absolute privacy is required...Telephone recording stations, which take down both sides of a telephone conversation.

*Thomas A Edison*  
INCORPORATED

Let Edison help you analyze the cost of dictation service in your company—applying Edison's experience-tested measurement techniques. There's no obligation. Just write Thomas A. Edison, Incorporated, 95 Lakeside Avenue, West Orange, N. J.—or phone your local Thomas A. Edison representative.

# TELE VOICEWRITER

*The Televoice System*

(Circle 442 for more information)

**DESK STATION** Makes dictating as easy and convenient as a phone call. No discs, cylinders, belts, index slips to bother with...a couple of push buttons gives you complete control of the recording.



**VERTICAL STATION** Same convenience and simple control as the Desk Station, but designed to save even more desk space. Attach it to wall, desk or other furniture. It's out of the way, yet always ready for work.



**SELECTOR STATION** Imagine having the capacity of three recorders—right at hand! A turn of this station's selector knob connects you with any one of three TELEVOICEWRITERS. Ideal for heavy dictators.



**TELEVOICE-PAX STATION** Both intercom and dictating service on one instrument. What's more, in case of PAX phone interruptions during dictation, you can reserve your TELEVOICE line while handling the call.



**CONFERENCE STATION** For use in group meetings. Available in desk, wall or stand models and with either foot or hand controls. Simplest way to put conferences on record—verbatim or in summary for action follow-up.



**HEADSET STATION** Simplifies inventory-taking and many warehousing and production operations. Also a great convenience in laboratory and other special or technical work. With hand controls in flashlight.





EXECUTIVE PLANES—SAFER  
THAN CARS — MULTIPLY  
MANAGEMENT'S COVER-  
AGE ECONOMICALLY

By E. Paul Charlap

## How to double a traveling executive's time

**Editor's Note:** In 1948 there were 6,471 corporation-owned aircraft of four passenger capacity or better in the United States. By the end of 1951, there were 18,244 planes in use by corporations. The reason for this growth is demonstrated in the following article. Mr. Charlap, the author, is an officer and principal of a firm selling to food chains throughout the East. He regularly travels thousands of miles each year selling and promoting his company's products.

A few weeks ago I had to make a business trip to a small town in Pennsylvania to see a prospect we hadn't been able to sell. Had I been driving a car, it would have required an extra 4½ hours of driving time out of my way. Since I had no other calls to make in the vicinity, this single chance to sell would have used an entire day. Instead, I

phoned my prospect from home the day before, told him I was flying in with my own plane, and asked for an appointment. The buyer offered to meet me at the airport. When I arrived I found him there with his family. I took them for a short hop, gave him my sales story over a soda in the airport luncheonette, and flew away with an order on my first call without ever seeing the inside of his office!

Total elapsed time was 2½ hours for over 200 miles of travel including an hour with the customer.

Admittedly, the razzle-dazzle of flying helped me make the sale. It's not the first time that has happened. More important, however, is the fact that flying a company plane more than doubles my chest-to-chest selling time with prospects.

### The Economics of Flying

Here's a typical case in point. I live in Scarsdale, N. Y. and my home is only 15 minutes from Westchester County Airport. The other principal in our firm lives in Philadelphia. Last week we had occasion to make a trip together. At 7 a.m. I was at the airport and by 7:55 a.m. had picked up my partner at Philadelphia Municipal Airport—120 miles away. Ten minutes later we were in the air and on our way to Scranton, Pa., 125 air miles away, for our first call. We landed in Scranton at 9:05. Twenty minutes later we were in our customer's office. Less than an hour and a half later we were in the air again on our way to Binghamton, N. Y., 61 air miles away.

At 11:20 we pulled up to the gas pits at Binghamton. By 1 o'clock, after a conference with the local TV station and newspaper, we were back at the airport and on our way to Syracuse, 73 miles away. Flying

time was 40 minutes, and the time from the airport to town was a half hour. By 3:45 we were back in the plane and cleared for take-off for our return from Syracuse to Philadelphia.

We made this 242 mile trip in 2 hours, 12 minutes. I dropped my partner off and was back at Westchester Airport at 7 P.M. I was home before 7:30.

### The Same Trip by Auto

A few weeks earlier I had taken the same trip by car in order to obtain an accurate comparison of costs and time for this article.

From my home, Scranton is 143 miles, which took me 4 hours and 18 minutes. (My partner drove in his car from Philadelphia to Scranton and we then proceeded together in my automobile.) I arrived in Scranton at 12:30, finished our business and 15 minutes later was on my way to Binghamton, 71 miles away.

The trip took an hour and a half, bringing us into Binghamton at 2:45. Our business took us just over an hour so that we were ready to leave at 3:50. The drive to Syracuse, which is 88 miles, took us 2 hours and 25 minutes. By then it was too late to do further business that day.

At 9 o'clock the next morning we were at our appointment and at 10:30 were back checking out of the hotel. By 11 o'clock we were on our way back to Scranton to pick up my partner's car. That trip, 148 miles, took four hours, since we lost some time due to a traffic tie-up near Courtland, N. Y. I was home at 9:30 that night, having stopped en route for dinner.

### Comparison: Air vs. Auto

From the point of view of time alone, I travelled more than 16½ hours by car and for the identical trip by air about 5½ hours. More important, however, I was away from home only 12 hours 10 minutes when I flew, as compared to 49½ hours by auto.

Now let's look at the comparative costs.

	PLANE	AUTO
Gas .....	14.62	11.70*
Oil .....	.80	.40
Hotel .....	None	12.00
Food .....	4.00	13.00
Taxi .....	8.50	None
Parking .....	None	2.00*
Tips .....	None	2.50
	\$27.92	\$41.60

\* Cost for my car only.

### Saving Executive Time

Of course, these bare costs do not include the charge for executive time. We use \$5.00 per hour in our cost accounting, a figure recommended by the

methods

### COMPARATIVE COSTS FOR 50,000 MILES

	Automobile @ 7c per mile	Rail @ 5c per mi.	Executive Plane @ 7.3c per mi.
Mileage Cost	\$3,500 (for 1 or 5)	\$2,500 (for 1)	\$3,650 (for 1 or 4)
Personnel Value*	6,250 (for 1)	5,000 (for 1)	2,000 (for 1)
Personal Expense**	1,560 (for 1)	1,250 (for 1)	500 (for 1)
Total Travel			
Costs	\$11,312	\$8,750	\$6,150

\*Personnel value is figured conservatively at \$5.00 per hour times travel-time. Average speeds are figured at 50 mph for train; 40 mph for auto and 125 mph for plane.

\*\*Personal expenses are figured at \$10 per day.

Quite often the cost of transportation itself is the least important. Executive time and out-of-town expenses must be figured also. That's why the swift, comfortable executive plane comes out ahead.



National Sales Executives for these purposes. The NSE also suggests 12 hours as a typical working day for a traveling executive. On this basis, the cost in executive time by plane was \$85.92 as opposed to \$149.10 by automobile. I have not taken into consideration the time for my partner.

This substantial saving in favor of the executive plane more than warrants its use from our point of view. Moreover, the time saving is critical since—in most cases—it's important that my partner or I make the calls on customers ourselves.

### Anybody Can Be a Pilot

Flying has become almost foolproof in its simplicity today. In the past year or two, amazing new developments have put the pilot's seat within reach of any man who can drive an automobile. Four of these developments are so important they deserve mention:

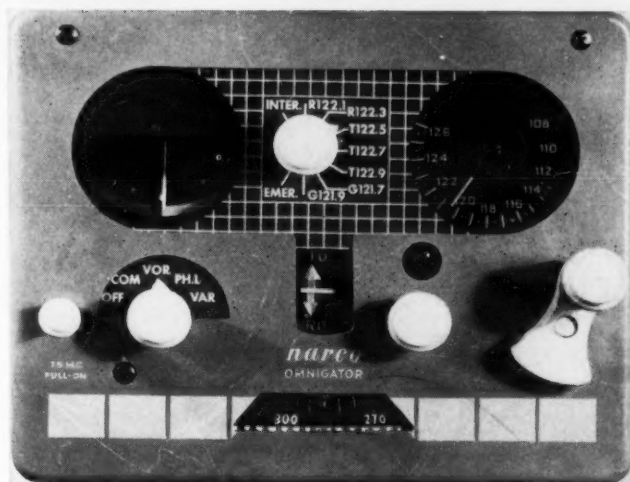
1) *The Tricycle Landing Gear*, (see cut), makes takeoff and landing simple and safe. In a single hour of instruction, the average person can takeoff and land competently.

2) *The Omnigator* such as the one illustrated herein, does your navigation more accurately and simply than the best-trained human navigator could possibly do it. Instruction time required to handle it with absolute certainty is 20 minutes. It makes flying as simple as following a route sign by automobile.

3) *The Safe Flight Indicator* rings a horn and flashes a light telling you, in advance, whenever you are about to make a mistake. It's impossible to stall or spin accidentally when a plane is so equipped.

4) *Aircraft Stability* in modern executive planes is such that, without touching the controls, the plane will fly straight and level by itself. Moreover, should it deliberately be put in another position, the pilot need do no more than release the controls and the plane will almost immediately return to the straight and level flight.

Today's executive airplane, like the one illustrated, can be brought to a dead stop on landing in 350 feet and will glide with no power from an altitude of 5,000 feet for a distance of 10 miles. Assuming a complete power failure, it is quite unlikely that there would not be a 350 foot level patch of ground in a ten mile radius. Actually this contingency is rather remote anyway. In 1950, for example, there were only five accidents due to powerplant failure in executive



This is the navigational aid mentioned in the text. Its cost is \$800. The indicator at top left is kept centered to stay on course. Dial at top right is tuned to the station of the city you are going to. The center arrow shows you whether you are going to or from your destination, and flashes red if the Omnigator is not operating correctly. The numbered band at the bottom indicates the course to fly. A built-in transmitter gives you plane-to-plane, plane-to-tower, or plane-to-ground communication.

aircraft. This is supported actuarially by insurance company rates. *In most urban areas, liability and hull insurance for a plane is cheaper than liability and accident for an automobile.*

### Training Your Men to Fly

One large manufacturer of executive aircraft has developed a plan whereby you can learn to fly without sacrificing instruction time from your business. Lessons are given while you are en route on trips.

More conventionally, a Civil Aeronautics Authority License can be had in only 40 hours of flying.

### What About Weather?

Weather is the only hazard that warrants consideration. On certain days you will definitely be unable to fly. But, if like most traveling executives, you can not go the next day, you can certainly go in another direction out of the path of foul weather. The average executive pilot will find that he is not "grounded" more than one day a month. Incidentally, you will lose fewer flying days during the winter because of weather than you will in summer.

Recently, when in Syracuse and about to take off for Buffalo, I learned there were thunderstorms ahead. I phoned my customer and told him of the con-

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Stock  
Sizes

MAGIC KEY  
ADJUSTO  
TRAY-BINDER

EXCLUSIVE! Compressor plates made to fit sheet size at no extra charge!



SAVES SPACE!

SPEEDS PAPER HANDLING!

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Installations prove it! LeFebure Tray-Binders, Posting Stands and Bookkeeping Machine desks provide an orderly arrangement — more room at less cost. Everything at hand . . . uninterrupted work. Space saved — time saved. Let our trained representatives help YOU—

WRITE FOR FURTHER INFORMATION

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CEDAR RAPIDS, IOWA



The World's Most Complete Line of Posting Trays, Tray-Binders and Stands



(Circle 428 for more information)

### CORPORATION TAXPAYERS

Table Assumes 4 Year Straight Line Depreciation

If Your Surtax Net Income Is	Surtax Net Income Less Plane Depreciation 25% Yr.	Tax Reduction Over 4 Year Period		Cost of Plane After Tax Reduction	
		Corporation Subject to Excess Profits Tax	Corporation Not Subject to Excess Profits Tax	Corporation Subject to Excess Profits Tax	Corporation Not Subject to Excess Profits Tax
*\$ 50,000	*48,500	*4,920	*3,120	*1,080	*2,880
\$500,000	498,500	4,920	3,120	1,080	2,880

\*In order to obtain optimum reduction of taxes through ownership of an airplane, corporate executives should consider personal ownership of the airplane used by his company if the personal tax rate is in excess of the corporate rate. The maximum normal tax and surtax rate on corporations for 1952 is just under 52%, while the excess profits tax rate is 30%.

dition. He urged me not to fly (no urging was needed) and, for the first time, gave me a telephone order. Had it been necessary to go ahead I could have waited until the next day, which was clear, or made the trip by train. Any businessman pilot who ignores weather warnings should not consider flying at all. Apparently most men observe this rule. In 1949, the latest year for which figures are available, there was only one executive fatality per every 6 million miles flown by executives in their own planes. Today, that ratio would be even lower.

#### Cost of Owning a Plane

The aircraft illustrated can be purchased for \$6100 stripped, but with two-way radio. The same plane, fully equipped, with all modern navigational devices costs only \$7200. This aircraft will carry four people at a cruising speed of 132 miles per hour.

As to actual operating costs, a plane of this type can be flown for 7.3 cents per mile. This figure takes into consideration the following: gas and oil, inspection and maintenance (including CAA required inspections), engine overhaul at 750 hours, hangarage, public liability and property insurance, hull insurance, and depreciation.

Since an executive aircraft is a deductible business expense, the actual cost to the user is very low as chart Number 1 shows. Even more dramatic savings are indicated in chart Number 2 which was prepared by a large manufacturer of executive aircraft. However you look at it, flying your own plane pays.

For businessmen who travel as I do, railroad or commercial airline transportation isn't feasible. For one thing, distances between points are too short, generally speaking, for me to economically meet schedules. More important, I often find that no transportation other than bus is available from one town to another and often these take lengthy circuitous routes. Practically speaking, my only alternatives are executive plane or automobile.

For a detailed brochure containing information on the business use of aircraft, together with facts about how you can obtain a free trial business trip with a competent pilot, Circle number 403 on the Reader Reply Card.

## method of the month

Editor's Note: The system described here is applicable to any type of business although it is based on one bank's application. Inquiries for more information should be directed to the Crocker First National Bank rather than to METHODS.

SAN FRANCISCO, \_\_\_\_\_ 19\_\_\_\_ No. \_\_\_\_\_

**CROCKER FIRST NATIONAL BANK** 11-8  
OF SAN FRANCISCO 1210

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

**SPECIMEN**

SAFE DEPOSIT VAULTS

DOLLARS

**Z 123456**

The account verification number is under the signature on the check. Usually no more than the initial letter and the first three digits are required to sort the item properly.



Not only has sorting been greatly speeded but the work can now be done by relatively inexperienced personnel with no prior knowledge of the account and no familiarity with the signatures.

# Numerical coding system groups names in

About three years ago, the Crocker First National Bank of San Francisco installed a new system whereby each of its commercial checking accounts was assigned a code number. The code was so devised that, when the checks and deposits that come into the bank each day are sorted in numerical order, they are *automatically grouped into alphabetical sequence*.

While many businesses have difficult and time-consuming sorting operations as a part of their day-to-day routine, few even approximate the sorting problem in a bank. For one thing, unless a name is *printed* on a check, identification must be made by the signature. These are often hastily scrawled and illegible. In addition, on common names like Smith, Miller and Jones, there is a heavy duplication of even the first names—with resulting difficulty in identification.

#### How the System Works

Under the former sorting system, it was necessary to use tellers and senior clerks to sort incoming items to the various bookkeeping ledgers. Even under the most ideal circumstances, and using personnel with long experience and those familiar with signatures, the incidence of guesswork was high. Missorts, always a serious problem when a straight alphabetical sort is used, ran as high as 6%.

Today, even during periods of high activity, missorts never run higher than 1%, and regularly only a fraction of that. Illegible signatures are no longer a primary problem. Even with less experienced operators, the time required for handling incoming items has been drastically reduced with errors cut to a minimum.

Briefly, the system works as follows: the alpha-merical code consists of one

methods



# automatically alphabetical sequence

letter (the first letter of each customer's surname), together with six digits of numerical information. This provides 999,999 numbers within the range of each letter of the alphabet. Roughly, the code consists of dividing the number of accounts in the bank's ledgers for each alphabetical letter into the approximate one million numbers. This large amount of numbers in each alphabetical sequence permits a wide range of selectivity when new accounts are opened.

To illustrate, Crocker First National has more than 2,000 accounts under the letter "S" at the present time. This letter also happens to carry the largest number of accounts under any single classification. By dividing the approximately 2,000 accounts into a possible one million numbers, there are about 500 *vacant* numbers between accounts.

When a new account is opened, reference is made to a special code file and a number assigned the account. The employee opening the account immediately stamps the assigned number on a pad of checks and gives them to the customer. A corresponding number is then stamped on the deposit tag, deposit books, signature cards and history sheet. At the same time, a requisition is made out for an additional supply of checks.

When it comes to sorting, it is seldom necessary for the clerk to consider all the numbers of the code (see cut). Usually, reference to the letter and the first three numbers of the six digit code is adequate for proper placement. Thus the letter A123456 would utilize, for most operations, only the portion of the code covered by A123.

## Signature Verification Speeded

Frequently a teller is presented with a check bearing an illegible signature.

To confirm the signature often takes considerable time as he fingers through the signature card file while a customer waits impatiently at the window. This delay is eliminated thanks to the number which takes him directly to the precise signature card he needs for comparison. Similarly, in comparing the signature for a common name like Smith, he no longer has to go through many "Smiths" to find the right one.

The bank also cites another example of the benefits gained from its improved system of number sorting. One of its ledgers contains seventy joint "Smith" accounts. This previously meant that the bookkeeper had to memorize them or refer to a cross-index in placing the checks in proper posting order. With the numerical sort, the checks of Ruth Smith are numbered the same as John Smith, the other party to the joint account. These checks automatically fall into true posting order, thus reducing the number of misposts and eliminating back-tracking in posting the ledger. Obviously, the bookkeeper is aided immeasurably by this method.

## Customers Like It

"One of the first questions asked," says Assistant Vice President Earl J. Tooker, "is how our customers react to the CROCKER-MERICAL System. Acceptance has been excellent. A recent survey of a day's *deposit* tags shows that approximately 90% were properly identified with both number and name. This high percentage prevailed in spite of the fact that up to the present time no special effort has been made to have the customer write his number in the space provided on the deposit tag. Customers have voluntarily cooperated by using their account numbers in the proper place."

# Tabulate *then* Duplicate



Use continuous Colitho Offset Plates or Readymasters in place of the ordinary paper in your tabulator and you can quickly *duplicate* the information when copies are required. You save tab time—do away with costly printed copy paper and your efficiency goes 'way up.

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For more information quickly, mail the coupon attached to your business letterhead.



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If you have an offset duplicator

**READYMASTERS**

If you have spirit or gelatin machines

<input type="radio"/>	COLUMBIA RIBBON & CARBON MFG. CO., Inc.	MM-8	<input type="radio"/>
	120-8 Herb Hill Road, Glen Cove, L. I., New York		
<input type="radio"/>	Please send me complete information about tabulator applications for:		
	<input type="checkbox"/> Colitho Offset Plates	<input type="checkbox"/> Readymasters	
<input type="radio"/>	Name _____		<input type="radio"/>
<input type="radio"/>	Company _____		<input type="radio"/>
<input type="radio"/>	Address _____		<input type="radio"/>
<input type="radio"/>	City _____ Zone _____ State _____		<input type="radio"/>
<input type="radio"/>	Make and Model of offset duplicator _____		<input type="radio"/>
<input type="radio"/>	Make and Model of spirit duplicator _____		<input type="radio"/>

(Circle 430 for more information)





time and material tickets are returned to the master file where this information is posted to the master record. Then the work card is returned to its position behind the master card. At the same time the next inspection period is determined and the signals on the master card moved to their new position.

Thus, a single, compact visible system makes easy what could be a complicated duplicate tickler file and master file operation.

For more information and copies of sample forms, Circle number 405 on the Reader Reply Card.

## SALES

thought *starter*

### "Unseen Salesman" increases turnover at point-of-sale

"The unseen salesman" is the term being applied to a new message repeating machine which, while new, is already being widely used throughout the country. It's a compact device which takes a tape recorded message and transmits it, automatically, when "set off" by a variety of different stimuli. (See article on Tape Recorders in this issue.)

Less than six inches square and weighing only six pounds, the repeater has been adapted to a variety of retailing uses. For example, Gimbels, in Philadelphia, installed one in a papier-mache clown. As each customer passed, the machine would set off electronically and the clown spoke to him or her. It attracted so much attention that the store's protection staff had to be called to keep the crowd in line. On



Long Island, the Roulston Stores set up a unit in their meat department. When the customer stepped on an activating mat, the repeater gave this message "Don't go home without taking some nice fresh spring lamb." By noon, the amazed manager had to shut off the instrument because the store was completely out of spring lamb.

Because the machine can be activated by such devices as photo-electric cells, hydraulic, micro or pneumatic switches, push buttons, etc., a variety of other uses suggest themselves. For example, safety engineers are already interested in applying the device to warn people of hazards.

Other mechanical features: messages can be erased and new ones recorded in one operation; it has a plastic enclosed tape cartridge, about the size of a pack of cigarettes, which can be simply inserted and removed and has plug in positions for external loud speakers, mike, booster amplifier and activation device.

For more information, Circle number 408 on the Reader Reply Card.

## INSURANCE

thought *starter*

### Selecting an insurance agent to assure competent counsel

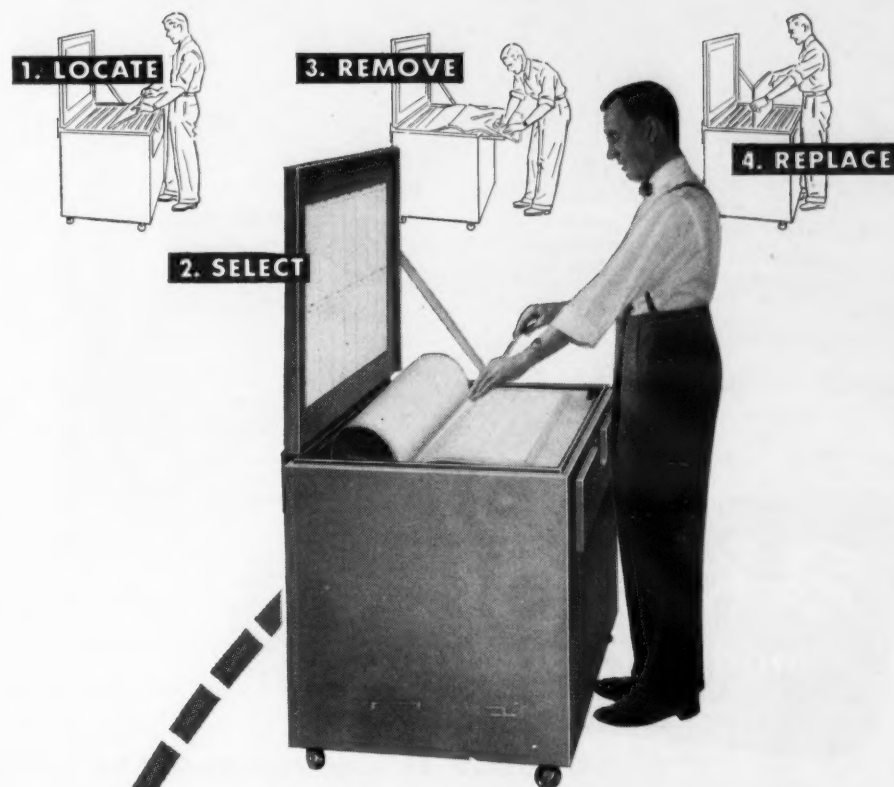
The practice of buying insurance primarily on the basis of personal friendship is yielding little by little to the realistic selection of agents by the type of service they give, reports the Research Institute of America. Here are some of the services they state you should be getting from your agent.

Admittedly, few agents fully measure up to all the standards—but the following check list will help you see how much service you're getting or not getting—and perhaps enable you to jog your agent on a few points.

1. Has the agent really familiarized himself with the details of your plant and business so that he knows the hazards and potential liabilities peculiar to your operations? Some agents are willing to go into a complete analysis of risk just to broaden their own experience and knowledge.

2. Does the agent point out clearly what risks are *not* covered by each policy so that you are aware of the risks you are assuming? The title of a pol-

## This is the Way to File Big Things



### Art Metal PLANFILES

The Vertical File for large drawings Saves Time, Space and Money

Save time in filing and finding plans!  
Save precious and costly floor space!  
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Save damage to expensive plans from dust or wrinkles! Best of all, save a first cost of 52% over a drawer stack file of equal capacity!

Drafting rooms all over the country are switching to Art Metal's new Planfile method because one Planfile holds the equivalent of a conventional, 30-drawer horizontal file... and because Planfiles keep plans flat and handle plans and drawings of assorted size quickly, easily, safely.

Planfiles are so much easier to use! Filing is done at waist-height convenience instead of standing at awkward height or squatting down on the floor. Planfile covers open at the touch of a hand because they're counter-balanced... and one click of the key makes all secure. Inside of cover is a card index by subject and number.

Write today for Planfile booklet — it shows you how to start new economies and convenience in your engineering department... Art Metal Construction Co., Jamestown, N. Y.

For over 60 years the hall-mark of fine business equipment... desks • files • office chairs • safes and visible equipment.



(Circle 441 for more information)



## Rock-a-File STEEL modular furniture

Patents Pending

### Choose the arrangement Just right for you!

Rock-a-File MODULAR—the versatile office furniture. Precision-engineered for complete interchangeability to suit your individual taste and personal working habits.

Here is the utmost in comfortable, working efficiency combined with smart, modern appearance that is economical, too. A complete Rock-a-File private-office interior layout *actually costs less* than a good steel desk, table and

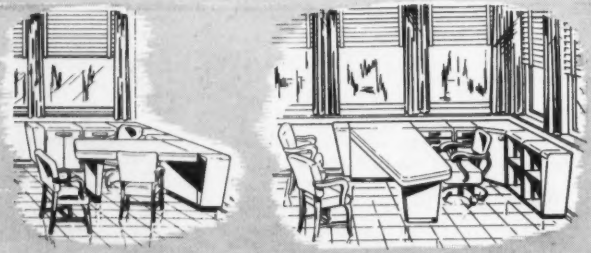
four-drawer file cabinet combination.

Any combination of Rock-a-File MODULAR units—desk, file, bookcase, waste receptacle, typewriter cabinet, corner cabinet and shelf storage cabinet—easily connect to companion units to best fit your office space.

Steel construction throughout, available in gray or walnut finish—also available in wood with natural walnut finish.

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- to fit your office
- to fit your needs



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(Circle 429 for more information)

icy is sometimes misleading and the legal wording of the contract may conceal rather than reveal meaning to the lay reader. If the agent or broker doesn't translate your coverage into the specific terms of your business operation he isn't giving you the service you need and are paying for.

3. Has the agent given you guiding instructions to use in filling out claims reports? Often, claims are undervalued for lack of expert advice.

4. Does the agent have some knowledge of accounting and appraisal methods? Claims for business interruption losses and for inventory and other property losses can't be made out to your best interest unless book costs and book values are adjusted to reflect the values for which you are covered.

5. Does the agent offer to go over premium and loss figures with you? Correct analysis of the figures is the key to the revisions you will have to make in your coverage.

6. Does the agent keep you abreast of new types of coverage as they are made available, particularly new features that can be added to existing policies without cost?

7. Does the agent have other men in his office with a knowledge of your account?

### EXECUTIVE

#### Free check design service

A new check design service for commercial and industrial concerns has been announced by a leading manufacturer of bank and commercial checks. They have set up a special department to assist clients in improving the advertising effectiveness and eye-appeal of the checks they use for accounts payable, payroll, and other disbursements. Under the new plan, any commercial firm may submit samples of its present checks and recommendations will be made in the form of new sketches by check design experts. Since the average check is handled by about sixteen persons in the course of its active life, it has a valuable advertising potential at exceptionally low cost.

For information on this free service, Circle number 415 on the Reader Reply Card.

### METHODS

thought starter

#### Item from Korea

A California army officer recently found a way to ease a shortage of manila envelopes in Korea. He is Lt. James D. Callahan, of the 32nd Infantry Regiment.

The 7th Division was constantly running short of manila message center envelopes. Several trips through the local mail would leave no room on the envelope for legible addressing.

So Lt. Callahan put the "self-perpetuating envelope" into operation. For the purpose, he attached small pieces of acetate to a regular envelope in the spaces for the address and the return address. The addresses are written in with grease pencil or pen on the acetate and can easily be erased for further addressing.

### OFFICE

thought starter

#### Copies office records

Finished copies of any office record can now be made in less than a minute without developing, washing, fixing or drying. This development makes finished, positive copies of any record, regardless of type or color, from originals up to 14" wide in any length.

Small, light and compact, it takes not much more space than dictating equipment. No special installation is required. Just plug into any electrical outlet.

For further information, Circle number 413 on the Reader Reply Card.



methods



methods

asks the

experts

### THIS MONTH'S EXPERTS



National Industrial  
Conference Board  
247 Park Avenue  
New York 17, N. Y.

The National Industrial Conference Board, founded in 1916, is an independent and nonprofit institution for business and industrial fact finding through scientific research. In terms of every-day usefulness, the Board is a source of facts and figures bearing on all aspects of economic life and business operation.

By charter, the organization is specifically prohibited from attempting to influence legislation of any kind.

The following material has been taken, with permission, from the January, 1952 issue of *MANAGEMENT RECORD*, an official publication of the Conference Board.

Requests for the full text of their findings should be directed to the NICB.

A MONTHLY FORUM ON A CURRENT MANAGEMENT PROBLEM

## Company giving through foundations

THE UPWARD TREND OF CORPORATE TAXES HAS CAUSED COMPANIES TO  
LOOK INTO THE ADVANTAGES OF ESTABLISHING THEIR OWN FOUNDATIONS

Under present corporation tax rates, a company can make philanthropic contributions at low cost. According to Beardsley Ruml and Theodore Geiger in their recent publication "The Five Percent," companies should devote a full 5% of their profits before taxes for educational and charitable gifts—since that is the percentage exempted by law from federal taxation for such purposes. The benefits derived from such expenditures in the form of employee and community good will are eminently worth while, they believe.

However, for a large corporation to give away 5% of its profits presents many problems, particularly since, to obtain tax deductions for its gifts, a company must have made these gifts within the calendar or fiscal year for which its income tax is prepared. Often a company does not know until the last month or even the last days of the year how much its net income will amount to, and how much, therefore, it will have to give away.

### Avoid Hasty Giving

A disbursement of 5% within the last few weeks of the year means hasty giving, with no time to investigate causes or institutions. If it is only a question of disbursing cheap dollars, a community will soon realize this and come to the conclusion that the company is merely giving away tax money. Under such circumstances, a corporation receives little credit for philanthropy.

This is one of the several reasons why many companies are starting to think about forming their own foundations. Under authority of Section 23 (q) (2) of the Internal Revenue Code, most company contributions are de-

### CHARITABLE DONATIONS UNDER NEW TAX LAW

Under the tax law enacted October 20, 1951, at the maximum excess profits rate of 82%, for every \$100 charitable donation, the government would be contributing \$82 (the amount the company would pay in taxes if it did not make the charitable gift). At the minimum 52% excess profits rate, the cost to the stockholders of the corporation would be less than half of the sum contributed.

ductible if they are made to a corporation, trust, community chest or foundation that is organized to operate in the United States or its possessions; which is organized exclusively for religious, charitable, scientific, literary or educational purposes; no part of whose net earnings inures to the benefit of any private stockholder or individual; and no substantial part of whose activities is carrying on propaganda or attempting to influence legislation.

Companies that have foundations that answer this description, organized as separate entities, can turn over to these funds within the last hours of the taxable year whatever contribution they wish to make for philanthropy for

the year. Disbursement of the sums put into the foundation can be spread over many years, allowing plenty of time for evaluation and consideration of causes. If the members of the foundation's disbursement committee are directors of the company which has set up the foundation (as is often the case in business foundations) the grants will receive the same attention from the company's viewpoint that they would if they were direct gifts made by the company.

In order to disperse large sums of money effectively, the full-time services of one or more trained individuals may be required to receive applications for grants and investigate their merits. If a company foundation is formed, an administrative staff may be maintained to do this work, with its expenses allowed as a cost of the fund. A company's tax-exempt contributions to the foundation thus help pay for skilled screening. This overcomes a possible objection that announcement that a company has set up a special fund may place its name on "sucker lists" of various soliciting organizations.

### Continuity in Donations

An important advantage attributed to giving through a foundation is that it enables companies to maintain continuity in their donations and thus sustain long-term programs. For instance, a company might like to establish a tuition-refund plan for its employees, or perhaps give a specific number of scholarships a year to enable employees' children to attend college. In some years management anticipates that the company will be more than able to finance this from profits, but in others it may not. If a

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(Circle 437 for more information)

philanthropic fund is built up by contributing maximum sums during prosperous years, the income can be used for sustained tuition payments even in those lean years when the company is unable to put anything into the foundation.

## More Money to Give

Through existence of a company foundation, a company ultimately has more money to contribute to educational and charitable enterprises than it would if the gifts were made outright. For contributions to the foundation become principal which is invested, and interest on the investments adds to the sum which may be disbursed in the form of grants or loans. Security transactions of foundations are not taxable—another saving which helps maintain the capital fund and, incidentally, augment the income. Moreover, a foundation need pay no property taxes on land or buildings which it owns. This consideration is particularly pertinent in those instances in which company foundations provide and maintain recreational facilities for employees and the community—for instance, community club houses, children's playgrounds, swimming pools, etc.

## Freedom of Operation

Still another point made by some executives is that a company has more freedom in respect to its giving through a foundation. If a corporation, for instance, lists its gifts for educational or charitable purposes as business expenses, each individual disbursement may have to be justified to auditors as an expense coming within this category. A lump contribution to the company foundation, on the other hand, is passed by auditors as a charitable contribution, so long as the foundation has been cleared with the Bureau of Internal Revenue as a charitable organization. The fund's administrators have complete freedom in making the individual grants or loans, so long as these are in accordance with the constitution and by-laws of the foundation.

To the harassed executive busy with operation problems, the foundation plan is appealing in that it sets up a definite method of receiving and han-

dling the many requests for company donations. Organization of a foundation automatically provides a group of individuals who will give attention to appeals, sort them out, select those which are most worthy, adopt a budget and follow through on grants to determine results. The company that has a foundation, moreover, need not confine its giving to those organizations which ask it for money. Foundation administrators can look around and determine for themselves the areas in which they would like to lend support. They may even start their own projects.

## Legal Forms

While there are a variety of legal forms, the majority of philanthropic foundations are set up either as trusts or corporations under state laws. Some feel that trustees perhaps have more personal liability under the trust form than they do under a corporation and for that reason prefer the latter. On the other hand, setting up a trust is simpler than forming a corporation and there is less red tape in some aspects of the trust's operation. If a corporation established under New York State laws, for example, wants to sell real estate which it owns, it has to have two thirds of all directors present and voting and then obtain approval of the Supreme Court. A trust in New York in disposing of real estate needs consult no outside authority.

In forming a trust, it is necessary only to have an attorney draw up a trust agreement. The donor turns the money over to trustees who can be individuals, or a bank, or both. A usual arrangement is to have individuals serving as co-trustees with a bank. The bank handles the investment of the funds and keeps the records, while the co-trustees decide upon the dispersal of money from the fund. In the case of a company foundation, the latter are probably officers or directors of the donor company.

## Corporate Foundation Organization

In the case of the corporation type of foundation, articles of incorporation are drawn up and application is made for a state charter. The incorporators elect a board of directors, who in turn elect officers and adopt by-laws. The

incorporators usually become the fund's first board of trustees (sometimes called members, or managers or directors of the foundation). In a company foundation these are very likely to coincide with members of the board of directors of the company. Or the foundation trustees may be only a portion of the company's board of directors, for example those who make up the company's executive committee.

In another fund, used for educational grants to employees of the company, the personnel director has been named managing director of the foundation. In a company foundation whose funds are used chiefly for employee welfare, the personnel director is likely to have a place on the distributions committee, at least in an advisory capacity.

## Individuals as Donors

While the term "company foundation" is usually interpreted as one in which the donor of the original funds is a company rather than an individual, it is sometimes applied to funds that have been set up by individuals. The latter is true when the foundation grants are devoted very largely to projects affecting employees or interests of a given company.

The donor of the original funds in the Altman Foundation, for instance, was Benjamin Altman, founder of the department store. The purpose of this fund is "to promote the social, physical or economic welfare and efficiency of the employees of B. Altman & Company and to aid charitable, benevolent or educational institutions within the state of New York."

Such foundations become so identified with a given company that they are often referred to as company foundations. And even though the original donor has been an individual, there is nothing to prevent a company from contributing funds to such a foundation, or becoming the chief contributor. Occasionally, employees contribute to a company foundation. That is true, for instance, in the case of the Henry L. Doherty Educational Foundation, which makes scholarship grants to children of employees of the Cities Service Company and corporations any of whose stock is directly or indirectly owned by that company.

methods



## FORMS ANALYST

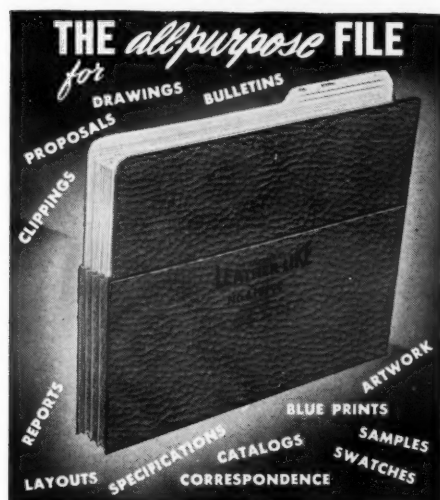
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THE Smead MANUFACTURING CO., INC. - HASTINGS, MINNESOTA

(Circle 435 for more information)

august 1952

## General Purpose Foundations

With a broadly stated purpose, all charitable contributions made by a company can be distributed through a company foundation. The certificate of incorporation and by-laws of the Kift-Mullen Memorial Foundation is a good example. It is through this foundation that the Lehigh Structural Steel Company, a comparatively small organization, has given away approximately \$60,000 in the last two years. This has included donations to colleges, scholarships, gifts to community hospitals and contributions to the Community Chest and many welfare, charitable and health research groups. The foundation was the principal factor in building and equipping a public playground which was turned over to the city of Allentown, Pennsylvania.

The bulk of the foundation's contributions goes to near-by institutions. According to Thomas R. Mullen, president of the company, "The foundation's principle is that its first responsibility is to the communities in which the principal donors reside."

## Community Welfare

Some foundations focus attention on community welfare by describing in their articles of incorporation specific communities in which projects may be assisted. Thus Frank E. Gannett in setting up the Frank E. Gannett Newspaper Foundation specified that its resources were to be devoted exclusively to public, charitable, educational and general philanthropic uses and purposes including "the improvement, development, care and general furtherance of the health, welfare and well being of the inhabitants of the communities in which newspapers owned, controlled, managed or operated by Gannett Company, Inc., or any successor organization shall be then published and generally circulated."

## Other Grants

Probably more company foundations make grants for education than in any other single field.

Research in a field directly connected with the work of the donor company is financed by a number of foundations. Typical of these are the James F. Lincoln Arc Welding Founda-

tion of the Lincoln Electric Company. Its purpose is to encourage and stimulate study and research in arc welding. Among its activities are the awarding of prizes for essays, scholarship aid, grants to welding libraries and provision of materials for teaching machine and structural design.

Charles E. Merrill and partners of Merrill, Lynch, Pierce, Fenner & Beane, brokers, are the donors of the Merrill Foundation for Advancement of Financial Knowledge. The Statler Foundation finances research for the benefit of the hotel industry in the construction and operation of hotels and training of hotel workers.

The Bausch and Lomb Foundation can assist such employees of the Bausch and Lomb Optical Company as its directors may deem deserving and in need of financial aid. The Stone Foundation gives first consideration to rendering aid and assistance to needy past, present or future employees of the Stone Manufacturing Company of Greenville, South Carolina.

## Emergency Aid to Employees

Many company foundations are set up to promote the general welfare of employees and their families. Such funds can be drawn upon in case of illness or other emergencies. Sometimes the disbursements are in the form of grants, sometimes they are loans without interest. Educational assistance, too, can be given.

The Pollak Manufacturing Company of Arlington, New Jersey, a very small company as contrasted with those just mentioned, has set up two foundations. One, called the Pollak Foundation, is for the benefit of employees and former employees of the company who are unable to perform their duties because of illness, accident or other unavoidable causes. Scholarships also may be granted to further their education. The second foundation is the Alexander Schlesinger Memorial Fund which makes loans without interest to employees who may be in need.

For detailed literature on the subject of Foundations, detailing ways and means for setting up such funds, Circle number 414 on the Reader Reply Card.



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Paycheck "Outlook" Envelopes are absolutely opaque; essential when wages are paid by check. Nothing shows but the employee's name. This improves personnel relations.



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(Circle 427 for more information)

# clippings

NEW LITERATURE AND PRODUCTS IN THE EDITOR'S MAIL

## Free kit to test the erasability of typewriter papers

A new patented paper with remarkable erasing qualities in both bond and onion skin has recently been announced. Corrections in typewritten copy can be made with any regular pencil eraser with no smudge or tell-tale messy marks. Yet the paper costs no more than regular good quality stock.

The manufacturer offers a free kit to permit erasure test in any office. It also provides samples of various size and weight sheets.

For a copy of the free test kit, please Circle number 411 on the Reader Reply Card.



## Work-saver for the typist's desk

An ingeniously designed device to assist the typist with erasures and other mechanical chores associated with typing, has recently gained wide distribution. Made of aluminum, and semi-circular in shape, it can be placed over the platen on any typewriter. Acid-etched figures assist the typist in setting up or copying tabulations, in establishing margins, and in centering headlines. Tedious counting of letters and spaces can be eliminated. In addition, it is useful in counting typewritten lines on a sheet, and determining space to be left for text to be inserted later, in measuring both elite and pica characters, and in establishing correct position for punched holes in typed sheets.

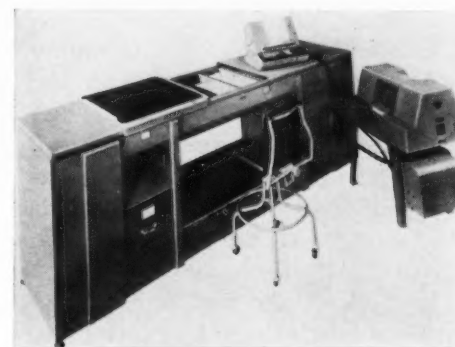
Because of its shape, it stays put when placed on the rubber platen of the machine. The manner in which it facilitates erasures readily warrants its 35c cost.

For more information, Circle number 409 on the Reader Reply Card.

## New machine offers savings for punched card users

A new machine for punching tabulating cards has just been announced. Teamed with a mechanized continuous Tub File, it provides for almost completely automatic location of the proper master card in the motorized file. Actuated from a

single keyboard, it automatically combines location, transfer, selection and punching of the desired information into a new tabulating card, and the opportunity for



entering variable data as required.

The heart of the machine is a remote control sensing unit which permits a synchronized operating control between the master card file and the punch. Thus, in one operating sequence, the operator can select the proper master card containing repetitive data, insert it in the sensing unit of the punch, select the desired information in the master card, add variable data, punch a new detailed card, and re-insert the master card in the original file location. As many as 60,000 master cards can be filed in the motorized unit.

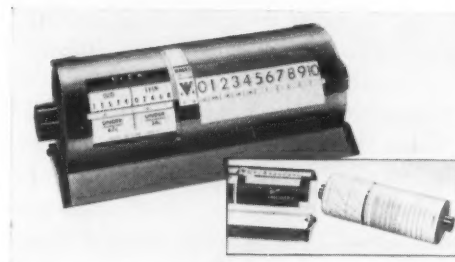
Detailed information is available by circling number 410 on the Reader Reply Card.



## Perpetual wage tax computer figures payroll deductions

Payroll tax deductions are greatly simplified by a new payroll tax computer which gives direct "window" readings on a single line of accurate F.I.C.A. (F.O.A.B.) and Withholding Tax deductions.

To prevent obsolescence, the computer is so designed that new drum-charts may



be affixed easily. Drums carrying the computer tables are interchangeable for weekly, bi-weekly, monthly or semi-monthly pay periods, each of which can be used in the same computer.

A turn of a finger-tip dial rotates a drum within a clear cylinder which reveals correct tax computations for any salary, no matter what the pay periods or the dependents. Speed of computation is increased over old methods by approximately 50%. It is reported errors are reduced approximately 75%.

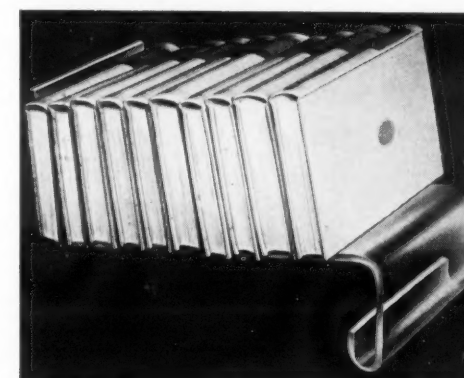
The manufacturer also offers special computers, embodying these features which can be designed for any rate, data, and calculation procedure.

For more information, Circle number 407 on the Reader Reply Card.



## New bookholder simplifies placement of books on desk

A truly new idea in a book end has recently been marketed. Made of trans-



parent plastic, it is actually an inclining shelf which permits one book to be removed while the remaining ones automatically slide into place. It eliminates the need for pushing bookends together when one book is removed, and will hold notebooks and catalogues as well as bound volumes.

The unit is priced at \$4.95 and will hold from one to twelve standard size volumes.

For more information, Circle number 406 on the Reader Reply Card.

methods



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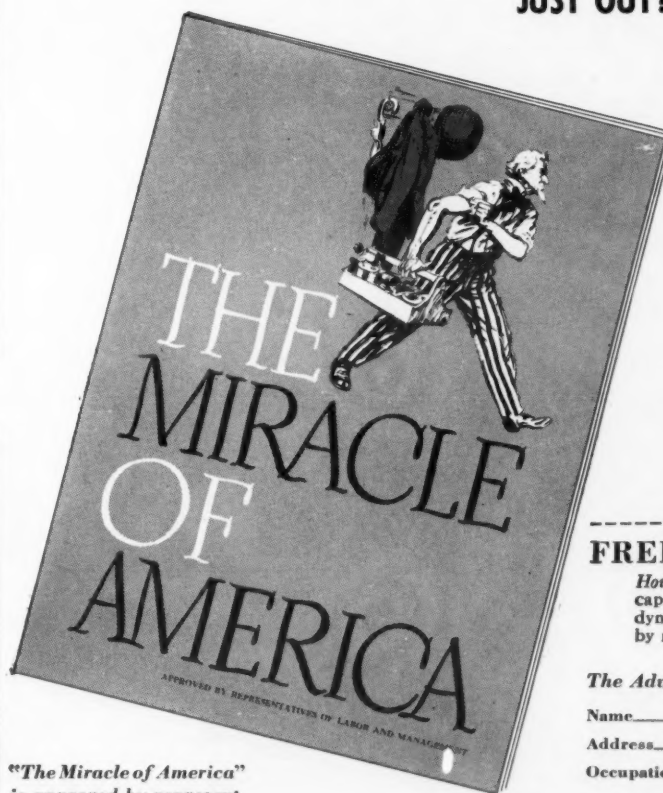
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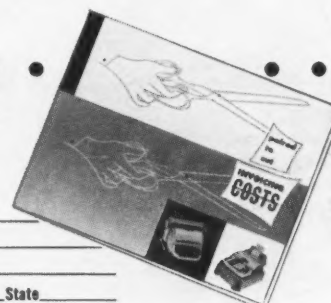
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